



“Valuation and Consulting Specialists”

PROMOTIONAL LITERATURE

**MACHINERY & EQUIPMENT
VALUATION & CONSULTING SERVICES**



MULTI-DISCIPLINARY VALUATION SERVICES
212 N Main St, Nicholasville, Kentucky 40356
Toll Free 855 466-4200 / WWW.KATSINC.CO



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Description of Business

KATS M & E, LLC is a professional multi – disciplinary valuation firm based out of Nicholasville, Kentucky providing **Valuation, Consulting** and **Appraisal Review** services. The firm specializes in middle market Industrial and Commercial assets, including all types / classifications of real and personal property – We are a *general* valuation firm, vs. one with a specific specialty within a particular industry.

Please note the following:

- All appraisals signed and certified USPAP compliant by *Joel D. Gonia, ASA*
- 27 year career appraiser, specific valuation discipline of Machinery / Technical Specialties – Industrial Machinery & Equipment
- **In excess of \$1 Billion in appraised value annually**

Headquartered in Nicholasville, Kentucky, *KATS M & E, LLC*, has on-going business relationships throughout the Midwest and Southeast, including:

Atlanta, GA	Baton Rouge, LA	Birmingham, AL
Bowling Green, KY	Charleston, WV	Chicago, IL
Cincinnati, OH	Cleveland, OH	Columbus, OH
Dallas, TX	Dayton, OH	Evansville, IN
Indianapolis, IN	Lexington, KY	Louisville, KY
Nashville, TN	New Orleans, LA	Owensboro, KY
Paducah, KY	St. Louis, MO	

Our projects are physically located all over North America – Occasionally we are tasked to complete projects in South America and Europe.

Our experience / familiarity is rather broad – **We have developed a competent reputation in valuing many types of industrial / commercial assets, including equipment and real estate within the following industries:** Aggregate; Construction; Metal, Plastic & Wood Manufacturing / Fabrication; Telecommunications; Mining; Health care & Medical; High Tech – Mfg., R & D and IT; Pharmaceutical & Chemical; Oil & Gas; Food & Beverage; Rail Road; Power Generation and Distribution; and others.

To “gauge” the scope of our capabilities, we annually appraise in excess of \$1 Billion in assets, averaging 100 - 120 separate projects. Typical projects range from \$5 - \$20 million in asset value -- Note we provide services for both smaller and larger projects, multiple locations and international service.



Description of Services

Our valuation and consulting services are customized per project, yet typically lie within three areas of proficiency:

- ✓ **Commercial Lending**
- ✓ **Accounting**
- ✓ **Portfolio Management**

Our multi-disciplinary services may be requested together or separate depending on specific requirements – Each service is performed according to professional standards and in full compliance with **USPAP** (Uniform Standards of Professional Appraisal Practice), **GAAP** (US Generally Accepted Accounting Principles) and **IFRS** (International Financial Reporting Standards).

Commercial Lending

Commercial bankers, business owners and government agencies have relied on our appraisals for almost 30 years – We routinely provide:

- Collateral Valuations
 - o Fair Market Value In Continued Use or Removed
 - o Orderly Liquidation Value Removed
 - o Forced Liquidation Value via Auction
- Appraisal Review & Management
- Residual Forecasts
- Asset Verification / Field Audits

Accounting

While working with CPA firms and individuals for *accounting purposes and / or financial reporting*, we provide the following analyses:

- Fair Value Adjustments
 - o In Use and / or In Exchange
- Impairment Testing
- Cost / Price Allocation
- Mergers & Acquisition Due Diligence
- Appraisal Review & Management
- Personal Property Tax – Reporting and Appeal



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Portfolio Management

We also focus on providing *portfolio management services* (fixed assets) to our clientele who own multiple companies, or locations. These concierge services include:

- Annual Valuations Updated Quarterly and centrally maintained
 - o Accounting, Legal, Lending, Tax, Investment purposes
- Appraisal Review & Management
- Insurance Premium Analysis for Self-Insured
 - o Replacement Cost Estimates
 - o Claim Support
- Asset Verification / Field Audit
 - o Generation / Verification of accurate Asset Listings
 - o Reconciliation of all Major Assets with Disposals and Acquisitions
- Liquidation & Remarketing Strategies

Upon request, we provide / identify *Scope of Work options* allowing the client to customize each Project, submitted either via an informal bid or a Formal Proposal addressing all pertinent issues. Most projects are completed within 2 - 3 weeks.

We will e-mail samples of our product upon request. We are available to meet with you in person -- Please call to schedule an appointment at your convenience.

Should you have any questions, or wish to discuss the services provided by our firm, please call *Joel Gonia* directly at 502-235-0727, or by email: joelgonia@aol.com



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CORPORATE REFERENCES

The following commercial references are provided -- Please contact them at your convenience. Please note that each contact may be uniquely familiar with either Mr. Joel D. Gonia, ASA as the current Senior Review Appraiser for *KATS M & E, LLC*.

BKD CPA – Jerry Henderson	(502) 581-0435
Chase Bank -- Commercial Finance, Steve Cooper	(502) 566-2793
Crowe Horwath – Valuation, Bill Probus	(502) 420-4440
G E Capital – Equipment Finance, Bryan Nusky	(502) 456-4311
Hilliard Lyons – Jim Gravitt	(502) 588-8482
Huntington Bank – Equipment Finance, Brad Smith	(513) 762-1886
Stock Yards Bank – Bill Otten	(502) 625-3977
US Bank -- Commercial Finance, Bill Osborn	(270) 745-7596

In addition to the above, Mr. Gonia has provided services to the following:

Bank of America	Behr America	Chase Bank –Commercial
Chase Bank – Equip Leasing	Comerica Bank	Crowe Horwath CPA
Daimler – Chrysler Auto	Deloit & Touche	Delphi Automotive
Ernst & Young CPA	Fifth Third Bank	First Indiana Bank
First Tennessee Bank	First Union Bank	G E Capital Finance
G E Consumer Industrial	General Motors Corp	Goodyear Tire
Bingham Greenebaum, Doll	Huntington Bank	Integra Realty Resources
Key Bank	Louisville Gas & Electric	National City Bank
Philip Morris	Regions Bank	PNC Bank
Price-Waterhouse Coopers	Reynolds Metals Corp	Toyota Automotive
US Bancorp	U. S. Dept of Agriculture	U. S. IRS
U. S. Justice Department	U.S. Small Bus. Admin	Wells Fargo Bank

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QUALIFICATIONS / EXPERIENCE OF CONSULTANT

JOEL D. GONIA

- **In excess of \$1 Billion in appraised value annually since 1999 continuing forward**
- 27 + year career appraiser providing valuation and consulting within the disciplines of Machinery / Technical Specialties (Industrial and Commercial Machinery & Equipment) and Commercial Real Estate
- *Accredited Senior Appraiser* (ASA) by the American Society of Appraisers within the valuation discipline of Machinery / Technical Specialties – Industrial Machinery & Equipment since 1989
- Performed over 12,000 appraisals of real and personal property between 1996 – 2003 via contracts with the Federal Bankruptcy Court
- Performed over 2,500 appraisals of real and personal property between 1987 – 1993 via contracts with the US Justice Department
- Performed over 600 appraisals of real and personal property between 1984 – 1987 via contracts with the US Small Business Administration
- Past Licensed *Real Estate Broker* for the States of: Florida; Alabama; Georgia; Kentucky & Indiana

EMPLOYMENT

KATS M & E, LLC., Senior Review Appraiser, Louisville, KY	2013 - present
Gonia Consulting, LLC / Senior Review Appraiser, Louisville, KY	2003 - 2013
Best Appraisals, Inc., CEO / Senior Review Appraiser, Louisville, KY	1996 – 2003
Best Auctions, Inc., CEO / Auction House Operator, Louisville, KY	1999 – 2001
Allied Appraisal Associates, Inc., President , Atlanta, GA	1990 – 1996
Allied Management Group, Inc., President, Atlanta, GA	1990 – 1994
Allied Appraisal Associates, Inc., Associate Appraiser, Pensacola, FL	1985 - 1990

Over 27 years in appraisal industry with specialization in Machinery & Equipment and Commercial Real Estate, with specific emphasis on industrial and commercial equipment. Mr. Gonia is uniquely familiar with all aspects of the appraisal process including asset identification, research, value analyses and report generation. Mr. Gonia is an Accredited Senior Appraiser (ASA) -- Machinery / Technical Specialties, with the American Society of Appraisers, initial accreditation in 1989. Mr. Gonia is the past

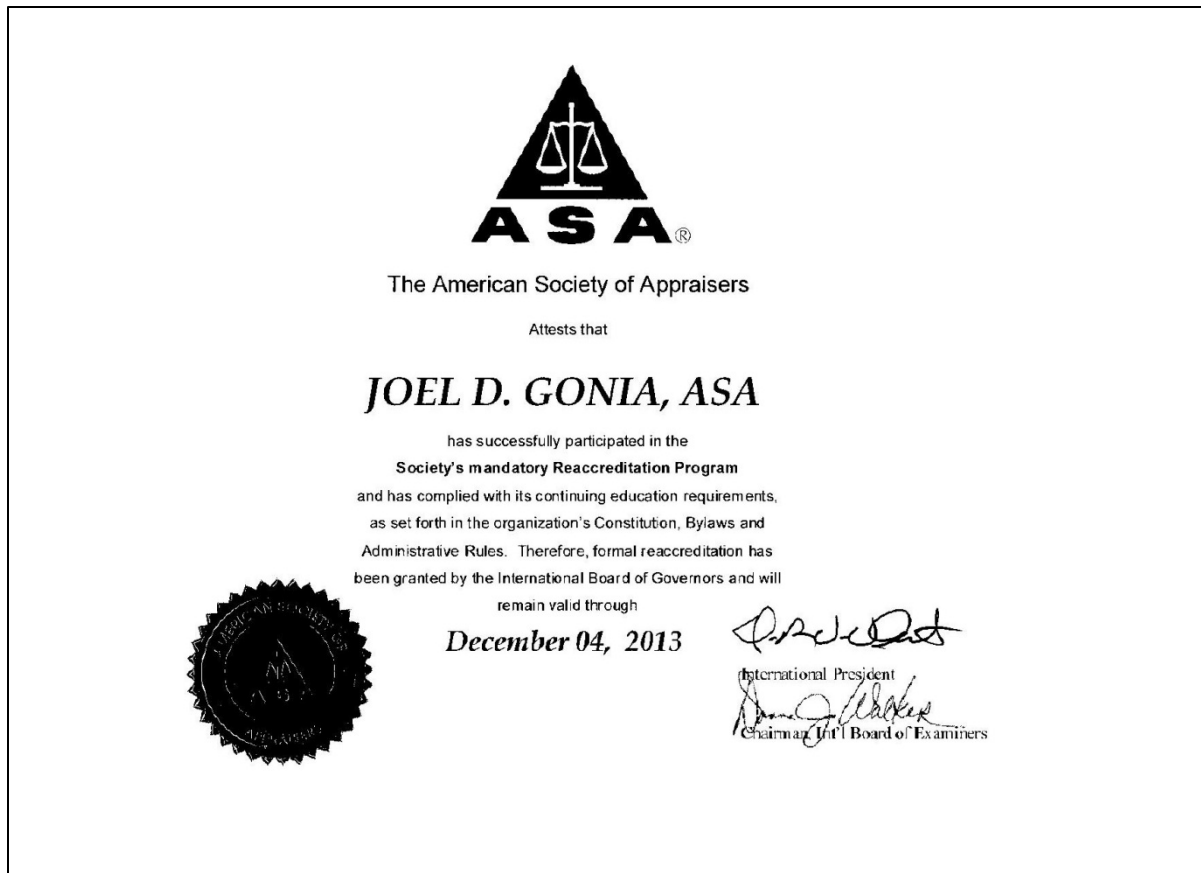
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President of the ASA Kentucky Chapter for the term 1998-1999 and is the past State Director for the term 1999-2000.

As the Senior Review Appraiser, Mr. Gonia assumes overall responsibility for all work performed by the firm and its associate appraisers, including value accuracy and consistency, USPAP compliance, internal policies and procedures, and continuing education.

APPRAISAL EDUCATION

Mr. Gonia has continued his appraisal education by attending various courses, conferences and seminars hosted by the American Society of Appraisers (ASA), the American Institute of Real Estate Appraisers (Appraisal Institute) and the National Machine Dealers Association (NMDA). **Mr. Gonia has recently (August 2012) received his 6th ASA Reccreditation with over 200 course hours documented within the past five years, all related to the appraisal industry.** Mr. Gonia also conducts various seminars regularly for the accounting, lending and legal professions and is a contributing author to the American Society of Appraisers and the KY Bar Association.





Data Request for Quotation

Thank you for your interest in KATS M & E and allowing us the opportunity to provide services -- Our *multi-disciplinary* valuation and consulting services may be provided on a separate basis, or coordinated together, depending on your specific requirements.

At a minimum, we need to know the following:

- Purpose for valuation
- What services do you need:
 - M & E Valuation and / or Consulting
 - Real Estate Valuation and / or Consulting
 - Appraisal Review and / or Management
- Intended Users of the appraisal
- Who is the Client
- Who will pay our Fees
- What is the Effective Date of Value
- What valuation concept(s):
 - Value In Use
 - Fair Market Value - In Continued Use
 - Value In Exchange
 - Fair Market Value Removed
 - Orderly Liquidation Value Removed
 - Forced Liquidation Value via Auction
- Type of assets and how are they utilized
- How many separate locations and where are they
- Is the appraiser required to personally observe the assets
- Provide an Asset Listing for our review -- Depreciation Schedule; Insurance Listing; Internal Asset Listing; Previous Appraisal; etc...
- Does the Asset Data need to be independently verified
- Does the Operating Condition need to be independently verified
- Does the Preventive Maintenance need to be independently verified
- Timing;
 - When does the Project need to be TOTALLY completed
 - How soon do Draft Schedules need to be submitted



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Upon receipt of data, we will provide an "Informal Quote" to assist in identifying the appropriate *Scope of Work*, our estimated range of fees and our anticipated timing to start and complete the project.

Please contact me to discuss any questions regarding your project - Thanks!

Joel D. Gonia, ASA
Senior Review Appraiser
Cell: 502 235-0727
Email: joelgonia@aol.com